

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 4456-01  
Bill No.: HB 1883  
Subject: State Tax Commission, Taxation and Revenue - General  
Taxation and Revenue - Property  
Type: Original  
Date: March 1, 2002

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**FISCAL SUMMARY**

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
<b>Total Estimated Net Effect on <u>All</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2003	FY 2004	FY 2005
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 3 pages.

**FISCAL ANALYSIS**

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### ASSUMPTION

Officials from the **Department of Revenue** and the **State Tax Commission** assume no fiscal impact to their organizations.

Officials from the **Office of Administration, Division of Budget and Planning, Cole County, Boone County, St. Louis County, Green County, the City of St. Louis, and the City of Kansas City**, did not respond to this proposal.

**Oversight** assumes this proposal would have no fiscal impact to the state or to political subdivisions.

<u>FISCAL IMPACT - State Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>FISCAL IMPACT - Local Government</u>	FY 2003 (10 Mo.)	FY 2004	FY 2005
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

### FISCAL IMPACT - Small Business

Small businesses which erroneously pay property tax could be affected by this proposal.

### DESCRIPTION

This proposal would change the way in which protested tax refunds are processed. This bill extends the time period for refund or credit of an overpayment of real property taxes that has been erroneously or mistakenly levied upon a taxpayer from one to 3 years. (Taxpayers would continue to have one year to apply for refunds or credits of personal property taxes.) The bill would also allow collectors of revenue to offset future distributions of property tax revenues to political subdivisions in an amount equal to any refund or credit granted.

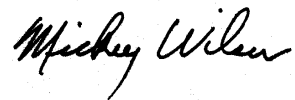
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue  
State Tax Commission

NOT RESPONDING

Office of Administration  
    Division of Budget and Planning  
Cole County  
Boone County  
St. Louis County  
Green County  
City of St. Louis  
City of Kansas City

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive, flowing style.

Mickey Wilson, CPA  
Acting Director  
March 1, 2002